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Unluckily, the Finance Act 2006, with its major changes to the taxation of trusts, was being enacted as the book was going to press. Given the last-minute nature of some of the changes which it made, it is, on reflection, a pity that publication was not delayed a little longer, to allow the author to review the text against the final version of the Finance Act 2006.

The rushed nature of some of the revisions necessitated by the legislative changes is clear in some areas – for example para 9-03 which, under the general heading of the Charities and Trustee Investment (Scotland) Act 2005, covers not only the Charity Register, but also the legislation on “modernising the tax system for trusts” and the Civil Partnership Act 2004.

Some aspects of the book could usefully be expanded – for example the paragraph dealing with the uses of accumulation and maintenance trusts under the old inheritance tax legislation; and I found it surprising that the impact of the Trusts (Scotland) Act 1961 was dealt with in only three sentences, that Act (as amended) being of critical importance in the examination of accumulation periods. This point was important in drafting accumulation and maintenance trusts under the old law and will continue to be important in drafting trusts for younger beneficiaries under the new inheritance tax legislation.

The general comments on the use of liferent trusts could have been usefully expanded and the material on alimentary liferents clarified. Discussion of alimentary liferents and “interest in possession trusts” in the same paragraph is confusing. It would also have been helpful to have indicated the law on the creation of liferents in favour of unborn beneficiaries. The discussion of the issues involved in creating a liferent of heritable property was helpful.

The material on drafting charitable trusts suffers from having been prepared as the Charities and Trustee Investment (Scotland) Act 2005 was being brought into force so that, for example, it is now clear that the perceived need to set out all the statutory charitable purposes in detail does not exist.

For the reasons set out above, this book requires to be approached with a critical eye, but it contains a breadth of material which may be helpful, particularly to more experienced readers, in assessing how to go about their task.

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COMMISE 1204: STUDIES IN THE HISTORY AND LAW OF CONTINENTAL AND INSULAR NORMANDY. Ed by Gordon Dawes

St Peter Port, Guernsey: The Guernsey Bar (www.guernseybar.com), 2005. ISBN 0955039509. £30.

In 1204 England lost most of Normandy. The exception was the Channel Islands, which thereafter were, as the French put it, *les îles Anglo-Normandes*. That year thus marks the beginning of the curious constitutional positions of the two bailiwicks. “Positions” rather than “position”, because though Guernsey and Jersey have much in common, they are independent of each other. In Jersey a volume of essays marking the 800th anniversary was published (*A Celebration of Autonomy*, edited by Sir Philip Bailhache), and was reviewed in the pages of this journal ((2006) 10 EdinLR 321). The book under review is an equivalent volume for Guernsey.

For this focus on two small jurisdictions no apology is needed. Legal systems are like languages. While the applied linguist will be mainly interested in the big languages spoken by tens or hundreds of millions rather than in the small ones spoken by tens or hundreds of

thousands, the pure linguist will be as interested in languages spoken by few, or none, such as Latin or Sanskrit or Gothic. Likewise, the jurist's interest is not determined only by the practical current importance of a legal system: consider the abiding interest in Roman law. Smaller systems will often repay study. The two bailiwicks are good examples, for their private law but not only for their private law.

The editor, who is also the author of *The Laws of Guernsey*, has put together a handsome volume. Some chapters are in English, while others are in French with an English translation, or vice versa. The range is broad. Historical essays include "New-born child murder in Reformation Guernsey" (Darryl Ogier) and "L'évolution du régime matrimonial normand après 1789" (Corinne Bléry). Papers on current law include "Lésion ultradimidiare" (Martin Collins), about the Jersey case of *Snell v Beadle* [2001] 2 AC 304 (PC), and "The droit de division in modern Guernsey law" (William Simpson and Jeremy Muir), which contains references to Scots law. Other contributors include A C K Day, Sir de Vic Carey, Christophe Boutin, J N van Leuven, François Neveux, Gregory Stevens-Cox, Eric Barré, Sophie Poiey, St John Robilliard, Robert Turner, Timothy Thornton and John Kelleher.

The volume ends with a chapter by the editor, "From custom to code: the usefulness of the Code civil in contemporary Guernsey jurisprudence", which, as the title indicates, argues for the value of modern French law in the development of Guernsey law. There is much of interest here, including the view that "the Code civil is best seen as being itself a new coutume" (218). As examiners like to say: "Discuss".

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Gábor Hamza, WEGE DER ENTWICKLUNG DES PRIVATRECHTS IN EUROPA
Passau: Schenk Verlag (www.verlag-schenk.de), 2007. 259 pp. ISBN: 97803939337140. €29.

The historical development of the *ius commune* in western Europe has been a popular topic of discussion ever since the publication of Paul Vinogradoff's *Roman Law in Medieval Europe* in 1909. Scholarly literature on the subject that has appeared since then may be divided broadly into two categories. In the period between 1909 and roughly the end of the Second World War, scholars were keen to stress the historical continuity of private law in western Europe. This was done using grand narratives to explain the process in general terms without reference to specific areas or rules of law. Since 1945, however, the rise of the *ius commune* has become the subject of a more critical investigation, and various books have stressed local variations in opposition to the idea of unity. In this context, scholarly investigations into specific rules of law have become more popular.

Professor Hamza's book falls into the category of the grand narrative stressing historical continuity rather than regional diversity. It does not deal with particular rules of law or the philosophical influences on these rules. With that said, however, the subject-matter is of great interest to legal historians. What sets this book apart from others recounting the grand narrative of the historical development is its focus. The central topic is an investigation into the Roman-law foundations of private law in German-speaking countries and the influence of the Germanic legal family on the development of private law in central and eastern Europe. In the preface, the author explores the different methodologies which may be used to recount the history of private law in western Europe, with particular reference to the Zimmermannian method of diachronic legal comparison. Chapter 2 is divided into a number of sections. The first is largely